

EXHIBIT C

**SUMMARY OF TIME CHARGES AND HOURLY RATES BY PROFESSIONAL FOR
PERIOD FROM JUNE 1, 2009 THROUGH SEPTEMBER 30, 2009**

Name of Professional & Title	Year Admitted to Practice	Billing Rate¹	Total Hours Billed	Fee Totals
Richard M. Pachulski, Partner	1979	\$925.00	73.10	\$67,617.50
Richard M. Pachulski		895.00	323.30	289,353.50
Dean A. Ziehl, Partner	1978	855.00	88.70	75,838.50
Dean A. Ziehl		825.00	201.80	166,485.00
Andrew W. Caine, Of Counsel	1983	725.00	9.50	6,887.50
Andrew W. Caine		695.00	11.20	7,784.00
Robert B. Orgel, Partner	1981	825.00	10.60	8,745.00
Robert B. Orgel		795.00	118.40	94,128.00
Jeremy V. Richards, Partner	1982	795.00	54.50	43,327.50
Alan J. Kornfeld, Partner	1987	775.00	2.00	1,550.00
Debra Grassgreen, Partner	1992	725.00	.60	435.00
James K.T. Hunter, Of Counsel	1988	695.00	25.60	17,792.00
James K.T. Hunter		675.00	107.10	72,292.50
Daryl G. Parker, Of Counsel	1970	695.00	36.20	25,159.00
Daryl G. Parker		675.00	76.00	51,300.00
Victoria Newmark, Of Counsel	1996	625.00	14.50	9,062.50
Shirley S. Cho, Of Counsel	1997	625.00	6.70	4,187.50
Shirley S. Cho		595.00	2.80	1,666.00
Harry Hochman, Of Counsel	1987	625.00	85.80	53,625.00
Harry Hochman		595.00	130.40	77,588.00
Gina Brandt, Of Counsel	1976	575.00	80.10	46,057.50
Gina Brandt		550.00	2.40	1,320.00
Mary D. Lane, Of Counsel		550.00	21.60	11,880.00
Nina Hong, Partner	1996	550.00	122.60	67,430.00
Nina Hong		525.00	35.30	18,532.50
Gabrielle A. Rohwer, Of Counsel	1997	550.00	14.60	8,030.00
Beth E. Levine, Of Counsel		550.00	26.50	14,575.00
Gillian N. Brown, Partner	1999	515.00	.10	51.50
Gillian N. Brown		495.00	3.30	1,633.50
Erin Gray, Of Counsel	1992	515.00	25.00	12,875.00
Erin Gray		495.00	27.50	13,612.50
Maria A Bove, Of Counsel	2001	550.00	12.80	7,040.00
Maria A Bove		495.00	215.70	106,771.50
Pamela E. Singer, Of Counsel	1996	495.00	1.70	841.50
Celine Guillou, Of Counsel	1998	450.00	30.60	13,770.00
Celine Guillou		425.00	9.00	3,825.00

¹ Hourly billing rates increased on January 1, 2010.

Name of Professional & Title	Year Admitted to Practice	Billing Rate ¹	Total Hours Billed	Fee Totals
Cia H. Mackle, Of Counsel	2006	395.00	1.30	513.50
Leslie A. Forrester, Paralegal	N/A	250.00	2.50	625.00
Denise A. Harris, Paralegal	N/A	225.00	23.20	5,220.00
Felice S. Harrison, Paralegal	N/A	225.00	3.00	675.00
Thomas J. Brown, Paralegal	N/A	195.00	7.30	1,423.50
Mike A. Matteo, Paralegal	N/A	205.00	.40	82.00
Mike A. Matteo		195.00	.70	136.50
Andrew Sahn, Paralegal	N/A	150.00	3.00	450.00
John F. Bass, Paralegal	N/A	150.00	.60	90.00
Megan J. Wilson, Paralegal	N/A	150.00	1.50	225.00
TIME CHARGES TOTAL:			2,051.10	\$1,412,510.00*

Total Hours: 2,015.10

Blended Hourly Rate: \$688.65
(Attorneys and Paralegals)

Blended Hourly Rate: \$698.87
(Attorneys)

* This amount represents all fees incurred by PSZJ during the Interim Period. As set forth in the Interim Application, PSZJ is seeking compensation from the Debtors' estates only for the portion of such amount incurred in connection with services provided for the benefit of the Debtors.